

Volunteer Coordinator's Handbook

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The Volunteer Income Tax Assistance (VITA) Program — Overview

Now more than ever, volunteers across the country are tackling tough issues and working together to create a better life for all. Volunteerism is gaining international attention, and more than 93 million Americans volunteer every year alongside their families, co-workers, or on their own; during the day, evening, or weekends; every week or once a season; as mentors, tutors, or in any one of hundreds of other ways.

The VITA program offers free tax help to people who cannot afford professional assistance. Volunteers help prepare basic tax returns for taxpayers with special needs, including persons with disabilities, non-English speaking persons and elderly taxpayers. Assistance is provided at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations. Volunteers also provide return preparation assistance to taxpayers in claiming the earned income and advanced earned income tax credits. Additionally, IRS supports co-located sites that are located in close proximity to an IRS Tax Assistance Center (TAC). These sites assist the overflow of taxpayers needing tax return preparation assistance.

A major initiative of the IRS is to encourage individuals to file their federal income tax returns electronically. In recent years, many VITA sites have offered electronic filing return preparation to taxpayers across the nation. Each year, many thousands of tax returns are processed electronically through the VITA Program.

Volunteers may take part in various VITA program activities — directly preparing returns, teaching taxpayers to prepare their own returns, managing a VITA site or arranging publicity. Volunteers generally include college students, law students, members of professional, business and accounting organizations, and members of retirement, religious, military and community groups. Anyone who wants to help can become involved in VITA. In fact, many high school students, assisted by their teachers, participate in VITA.

The Internal Revenue Service provides VITA training materials and instructors. Training is conducted at times and locations convenient to volunteers and instructors. Generally, these sessions are offered in December through January each year.

Guidelines on how to establish a VITA site and publicize and manage it are included in this handbook. The IRS Territory Manager will offer further assistance in these efforts.

Starting a VITA Group

Coordinators of each VITA group are responsible for planning, organizing, supervising and promoting all aspects of the community program. In addition, they are responsible for maintaining effective communication with the IRS coordinator.

Before organizing a VITA group, they should be aware of the scope of the assistance VITA volunteers will offer.

VITA Volunteers Will —

- Prepare Forms 1040EZ, 1040A, 1040 and W-4;
- Assist taxpayers with state and local returns;
- Identify all returns with “VITA”;
- Refer taxpayers with complicated returns or questions to an IRS publication or to private professional assistance;
- Quality review all returns prepared under VITA assistance;
- Remind taxpayers, if necessary, that assistance is FREE;
- Decline offers of payment;
- If available, prepare tax returns electronically; and
- Report any serious incident, including offers of bribes and threats, to the IRS Territory Manager or in cases of emergencies, to your local law enforcement agency (911).

VITA Volunteers Will Not —

- Prepare complicated returns;
- Distribute tax forms;
- Answer technical questions for which they have not been trained;
- Refer taxpayers to any one particular practitioner or firm; or
- Accept pay or compensation on behalf of individuals or organizations for providing tax assistance or preparing tax returns.

When forming a VITA group, consider these important areas:

1. Availability of the time and the desire to serve taxpayers. Groups that are genuinely interested in performing a service to taxpayers must be willing to devote the time and effort required to prepare returns and answer questions accurately in a courteous and helpful manner.
2. Skills or experience in tax law-related subjects. Volunteer organizations with previous experience in preparation of tax returns generally provide more accurate service.
3. Strong volunteer spirit and availability of organizational skills to assist in VITA coordination. Enthusiasm and organization will allow volunteers to have a rewarding experience.
4. Availability of special skills within the group. For example, volunteers able to speak foreign languages, sign for the hearing-impaired or provide clerical support can offer valuable service.
5. Willingness to use or learn electronic filing skills and techniques.

Recruiting VITA Volunteers

Recruiting is a year-round activity. VITA Coordinators should always be alert to individuals who might be interested in becoming involved in the VITA Program.

In recruiting volunteer assistants keep in mind the following qualifications:

- Desire to help those in need, including persons with low or limited income, persons with disabilities, non-English speaking persons, and older individuals;
- Aptitude for tax work;
- Experience in the preparation of income taxes or academic background in taxes;
- Ability to successfully meet and deal with people from different backgrounds and circumstances;
- Pride in performing tasks completely and accurately;
- Willingness to spend an average of 2 to 4 hours per week on VITA from approximately January 1 through April 15;
- If recruited, successful completion of the IRS training program, generally 4 to 5 days in length, depending on previous tax training or experience.

In addition to preparing tax returns, volunteers are also needed as site coordinators, publicity coordinators, receptionists to screen taxpayers for Forms 1040EZ, 1040A and 1040 groupings, clerical assistants, technical backups, quality reviewers, interpreters, instructors, and to transmit returns electronically.

Some volunteers have specific goals, such as students who are looking for internship credit, homemakers re-entering the workforce, career changers looking for job experience, and professionals wishing to make a community contribution.

Studies have shown that the majority of volunteers do so in addition to their regular paying jobs. Although most of them would appear to be available only on weekends or in the evening, more and more people work evening and irregular schedules and on weekends, taking their days off during the week. These include police, fire, emergency and hospital personnel, postal, telephone and utility workers, sales people, computer technicians, service people, the military, news media employees, and hotel, restaurant and transportation employees.

These people could serve as volunteers for a few hours before or after their regular shift or on one of their days off. They may have to be reached at their full-time place of work with a poster or a bulletin board notice stressing the need for special people to do a special job in the community.

The most important reasons why people volunteer are:

- To help others;
- To gain a sense of achievement;
- To acquire new skills and training;
- To feel good about themselves;
- To put their skills and abilities to meaningful use;
- A belief in the organization and its work; and
- A chance to do interesting and challenging work.

Other reasons include: to get out of the house, to escape boredom, to “test the water” before making a career change, to maintain skills no longer being used, to impress an employer, to gain new status, to gain knowledge of the community and its services, to make new friends, and to be with existing friends.

Attracting and Retaining Volunteers

Surveys indicate that the best recruitment approach is a personal one; the best recruiter is another volunteer. Too often we tend to think of recruitment techniques solely in terms of posters, correspondence, and TV and radio announcements. However, to “make the sale” to a potential volunteer, personal contact remains the best recruitment method. VITA Coordinators may want to give more attention to using “people networks” to reach others. Think what the result would be if each VITA volunteer assumed the responsibility of finding one other person to volunteer during the next filing season, and then all of the old and new volunteers did likewise!

The volunteer experience is a way of fulfilling basic human needs, and it is this fulfillment that draws people into volunteer experiences and keeps them there. In other words, people want to be appreciated and to know that what they do is significant. Among the various motivations to volunteering are: reaching a personal goal, feeling that what the volunteer is doing has real purpose or contributes to human welfare, the need to have responsibilities that challenge within their range of abilities and interests, and seeing that progress is being made in realizing these goals. Some of the reasons why volunteers remain committed are:

- They feel appreciated;
- They can see their presence does make a difference;
- There is opportunity for personal growth;
- They receive private and public recognition;
- They feel capable of handling the tasks offered;
- There is a sense of belonging and teamwork among co-workers;
- They recognize that something significant is happening because the group exists; and
- Their personal needs are met.

Marketing Techniques — Volunteer Recruitment

Trends in volunteerism indicate a “typical” volunteer no longer exists. Volunteers come from all walks of life. And while people still volunteer because they feel it’s a good thing to do, new motivations are emerging. Some of these motivations include the desire to change society, the desire to obtain experiences that can eventually lead to new career opportunities, and the desire to improve one’s life through meeting others.

Research shows a wider spectrum of people are volunteering. Those individuals who were once served are offering their services. The major consequence of these trends is that securing volunteers is not as easy as in the past. People are approached by more competition for their commitment. The key word in recruiting new volunteers is motivation.

Because the horizons of volunteerism are expanding, we need to foster our imagination in discovering new potential volunteers. It is a challenge and a privilege to improve the VITA program by offering opportunities to help deliver assistance to the public. Everyone gains from working together as a team. The volunteer has the opportunity to learn, to meet new people, and have fun. The Service gains another person to help extend its programs and to be a liaison within the community. The following may assist you in developing marketing strategies and/or establishing “new leads” in your efforts to recruit new volunteers for the VITA program.

I. Market Research

To execute an effective recruitment marketing plan, one must first identify key demographic, social, economic, and technological trends which impact the ability to attract and/or keep volunteers.

Demographic Trends

With the population aging, coupled with a lowering birth rate and a dramatic increase in ethnic diversity, the Service is faced with the new challenges of:

1. Effectively tapping into a growing senior population who today are tempted by paid employment and/or leisure time pursuits;
2. A myriad of diverse populations whose definitions of the helping process vary by culture;
3. A “sandwich” generation of individuals squeezed by the needs of their adult children and aging parents who are unable to be the mainstay of volunteering as in former years; and
4. A large, highly-educated population of “Baby Boomers” whose values and needs are impacting every aspect of life, including volunteerism.

Social Trends

1. Many families now have both parents working, therefore leisure time is limited. People are looking for a quality lifestyle in which they have control over their families and their time.
2. The “90’s” have seen an increase in home based businesses, implying availability for community involvement at flexible hours.

Economic Trends

1. Inflation costs are rising.
2. Education costs are more for both consumers and providers.
3. Organizations continue to downsize, with more individuals facing early retirement, forced or voluntary.

Education Trends

1. Many educational institutions now require service learning, increasing the need for internships for work experience.
2. Downsizing organizations have created the need for training and retraining during the lifetime of employment.

Technological Trends

1. Communications are rapid.
2. The rapid pace of change in technology has created a rapid pace of change in society.
3. The rapid pace of change in technology often catches organizations unprepared.

II. Impact on Recruitment

Research of the above trends indicate the following impacts on recruitment, enabling the Service to target its marketing focus.

- A. People in most age categories desire short term volunteer opportunities because of increasing time constraints. Family volunteering is becoming more important as people have less time to spend with family.
- B. More professional skills are available from volunteers.

- C. Training is a major motivator for many people due to rapid changes in technology and adult transitions to new careers. Career experience is a major motivator for youth.
- D. Greater understanding of recruitment and motivation of seniors is necessary to be more effective with this group.
- E. Explore America's youth, including providing children with marketable skills and an opportunity for community service.

III. Plan Implementation

Begin recruitment activities in mid to late August. Doing so allows for a core group response by mid October.

Nontargeted Recruitment

1. Territory should work with Public Affairs to develop and distribute news releases and public service announcements to all media, print and electronic.
2. Notices to church bulletins in all major cities within the Territory.
3. General correspondence to various civic organizations.
4. Displays/booths at different conventions/trade shows.
5. General presentations/Outreach sessions.

Targeted Recruitment

1. Letter to returning volunteers.
2. Contact the Territory's colleges/universities offering service learning opportunities.
3. Contact the Territory's school districts offering volunteer community service programs.
4. Contact different "ethnic" organizations throughout the Territory to recruit members with bilingual/multilingual skills.

5. Through internal mechanisms (i.e., Territory newsletters), reach out to other IRS employees for assistance in locating “pockets” of different ethnic groups and to possibly act as a liaison for volunteer recruitment with these groups.
6. Contact retiree and professional groups, especially among large employers.
7. Contact youth organizations, such as Boy Scouts of America and Girl Scouts of America to encourage VITA as a service project leading to the awarding of the rank of Eagle Scout or to the Gold Award.

IV. Key Messages

Key messages are an important element of a marketing strategy. These messages allow for consistency in the information shared with prospective volunteers and with the general public. These messages are selling points to motivate others to volunteer for the VITA program. The following key messages are a few that may be used to enhance volunteer recruitment.

- A. The Internal Revenue Service provides free training at a time convenient to you — daytime, evenings, even weekends.
- B. The VITA program is more than just tax return preparation. Other avenues are available for you to offer your talents and service to the community. Some of these areas include instructing, site management, and quality review. Do you speak a foreign language? Your skills can help us cross language barriers.
- C. Many of the people VITA helps find filing their taxes difficult. To overcome this difficulty, we need your gift of service. As you know, nothing melts a person’s problems faster than another individual’s willingness to voluntarily get involved. All it takes is just a couple hours a week!

Assistance Techniques

Volunteer's Role

The volunteer directly prepares the taxpayer's income tax return based on information provided by the taxpayer or answers tax-related questions. Volunteers should probe for all the tax information needed to claim every credit or deduction the taxpayer may be eligible to claim. The Volunteer Assistor's Guide (Publication 678), includes information on interviewing techniques.

Prepare for Assistance

- Volunteers assist individual taxpayers or couples in preparing their returns. Adequate space should be available to provide for a taxpayer's privacy.
- Use the checklist below to be sure that all supplies and equipment are available.

VITA Assistance Checklist

Supplies and Equipment:

1. Tax forms and schedules (including overprinted Forms 1040, 1040A, 1040EZ)
2. Calculators
3. Pens and pencils
4. Scratch paper
5. VITA overprinted returns (and carbon paper if preparing a paper return)
6. Tables, desks and chairs
7. Wastebaskets
8. Staplers
9. Volunteer Assistance Summary Report (Form 13206)
10. EIC Job Aid
11. Schedule for all VITA assistance sites
12. List of IRS toll-free telephone numbers including VITA Hotline number and hours
13. List of local IRS offices with hours of operation
14. Computer/products and software to support *e-file* program.

Assistance Methods

Volunteers directly prepare tax returns for individual taxpayers or couples. Taxpayers may be screened into Forms 1040, 1040A and 1040EZ categories upon arriving at the site. The site coordinator may designate volunteers to prepare one form or the other. This can reduce waiting time for taxpayers filing 1040A or 1040EZ. Taxpayers may be assisted on a first-come, first-served basis or by appointment. The style of assistance offered will vary, depending on the facilities available, volume of taxpayers visiting the site and the local needs of your specific VITA group.

Quality Return Preparation

The First Time

If you have decided to schedule taxpayers for an appointment or if taxpayers ask, "What do I need?," it is a good idea to give them some advice as to what they should bring to the site so that preparing the return can go as quickly as possible. The following list may be helpful:

If You . . .

- Received the Federal and State form packets
- Received wages
- Received Social Security, Railroad Retirement, Unemployment, Interest or Dividend Income
- Want to itemize deductions
- Filed a tax return last year

. . .You Will Need to

- Bring those forms
- Bring the W-2s you got from your employer
- Bring the 1099s you received
- Bring a list of your medical, interest, contribution, and miscellaneous expenses, and a list of the taxes you paid
- Bring a copy of your prior year tax return

Always bring social security card(s) or a record of the correct number(s) for yourself & spouse (if applicable). Also bring a list of the correct birthdates for each person to be entered on the tax return.

The Duties and Responsibilities of the IRS in VITA

The role of the IRS is to provide training, technical assistance, forms and publications, and to assist with publicity efforts. **SPEC Territory Manager or VITA Coordinator** contacts potential volunteer organizations, arranges training, advises volunteer coordinators, and supplies needed forms and training materials.

Training — Training tailored to the background of participants takes place at a time and location convenient to volunteers and instructors. Generally, the sessions are offered in December through January each year.

The VITA Tax Specialist from the IRS Territory office will provide free VITA course materials to the volunteers. The volunteers should keep these materials for future reference.

The training materials include the Volunteer Assistor's Guide. The guide covers Forms 1040A and 1040EZ, the basic 1040, the schedules that pertain to these forms, basic W-4, and information of interest to the elderly. It is divided into modules and concentrates on forms preparation.

Generally, separate classes are held for new and experienced volunteers. New trainees receive a three to five day basic course while experienced volunteers attend a one to three day refresher course.

Training includes testing to ensure accurate service to VITA taxpayers. All volunteers must achieve a minimum score on the VITA test to serve as a VITA assistor. Those who do not pass may review the course materials and take the VITA retest. Anyone who does not achieve the minimum score on the retest should be encouraged to participate in another program activity, for example, program coordination or publicity.

Volunteer coordinators are encouraged to schedule additional training sessions for instruction in state, city, and county tax forms. Since almost every area has a different tax system, it is up to the coordinator to arrange for this training through state or local agencies. On occasion, experienced volunteers may be given an opportunity to be VITA instructors. IRS will provide instructor workshops for these individuals.

Technical Assistance — IRS assistance following training is designed to help volunteers provide accurate service. Technical assistance on tax questions is available by calling the IRS VITA Hotline at a special toll-free telephone number provided for volunteer use only. IRS employees also visit VITA sites to observe activity, to discuss needs and progress with site coordinators and to offer technical assistance.

Training

I. Introduction

For many people, “training” conjures up images of a restricted sort of learning situation. We should view training with an open mind and remain flexible. To begin the training design process, keep in mind which techniques relate to increasing volunteer knowledge, to improving volunteer skills, and to modifying volunteer attitudes. For example, role playing may be a perfectly fine way of learning how to deal with a taxpayer. However, it’s not a good way to teach someone how to fill out Schedule EIC.

II. Classroom Training

Urge first time volunteers to attend a class. Mastering the material is easier this way. Classes usually last three to five days. As part of the training class you may want to include an orientation session. This session lets the volunteers become acquainted with each other and understand his/her role in the VITA program.

III. Self Study

Some Territories offer the self-study option to returning volunteers. Volunteers should be mailed the training materials and provided with a deadline that the test should be returned. Check with your Territory Manager to see what the local policy is. Also, many IRS Offices and/or other partners offer computer labs so that volunteers may practice. Some offices may be able to loan computers for home study.

IV. Scheduling Training

Start scheduling your training sites early. Remember scheduling options. Consider combining classes or sending a volunteer to a TCE training class. Also, don’t feel YOU have to teach all of the classes for your sites. Use your volunteer pool as a resource for instructors. Be sure to submit your training schedule to the Territory Manager.

NOTE: If you have volunteers with special needs, every effort should be made to accommodate them. Let the Territory Manager know if you need assistance with reasonable accommodations.

V. Instructors

After you've pooled your resources to determine who would like to teach, schedule the instructors to the appropriate class(es). An orientation is suggested to discuss instructor expectations. If one is not possible, then mail the information.

VI. Training Tips

The relative success of teaching taxes depends only partially on the written text. An instructor's presentation, format, style, and structure are equally important. The following are a few tips you may find helpful.

- *Prep from student's perspective.* Devote preparation time to mastering the necessary subject materials. Adequate preparation assures a confident, interesting, and accurate presentation.
- *Teach from the student's perspective.* Carefully plan your lessons to accommodate the student's needs. The educator, William Drabes, believes "each class session is a short story. It should have a beginning and an end." However, don't over structure the class.
- *Learning includes application.* Teaching "how" to fill out the tax form is fundamental. To promote learning, this practical concern should be introduced within the context of the topic's conceptual background. Use the five W's — who, what, where, when, and why — goes a long way in explaining the how.
- *Answer the student's questions.* Encouraging and responding to questions are part of an instructor's responsibility. This role should be embraced, since the give and take is an important facilitator for promoting insight.
- *Define and explain technical terms.* Tax laws are difficult to interpret, as well as to apply.

VII. Training Techniques

Training techniques are those learning activities selected to meet the student's needs. Some of the techniques listed below may work with your volunteers, others won't. Try using a variety with your class.

- *Lectures* are the traditional means of transferring information from one person to another. They have a tendency to be boring if too long. Studies show people start tuning out after half an hour. Lectures are effective in short doses.
- *Group discussions* offer the advantage of greater long-term retention. Whereas people remember about 20 percent of what they hear, they remember about 70 percent of what they say. This technique takes time to develop and works best with smaller groups.
- *Films, videotapes, and slide shows* add a visual element.
- With *role play*, the students pretend they are in the real situation and act out a scenario as though they were at work. Role playing is done best with someone observing the interaction so trainers can get feedback. The disadvantage is sometimes people feel self-conscious.

VIII. Conclusion

Teaching taxes effectively is not easy, but it can be done. Planning, creativity, *planning*, spontaneity, *planning*, originality, and *planning* all contribute to an effective training session(s).

Establishing a VITA Site

As coordinator, you will locate community sites, set up assistance time schedules for the filing season and assign volunteers to staff sites.

Site Selection

In selecting a site, think “location, location, location.” Choose locations convenient to your target groups — those with special needs, persons with disabilities, non-English speaking persons, and older individuals. If possible, choose a site with adequate parking facilities or that is accessible by public transportation.

Community centers, libraries, banks, colleges, social action agencies, courthouses, city halls, church halls, shopping malls and cultural centers can make good VITA locations. Try to secure a site that assures at least some degree of privacy for taxpayers while their returns are prepared.

Other things to look for in a site are availability of telephones for volunteers to call the VITA Hotline, access to a copier, and availability of

storage space. Because of further expansion of electronic filing, access to electrical outlets and computer hardware are valuable assets for VITA sites.

Review the location of last year's sites along with productivity reports to determine the ones which best serve our targeted audience. A few highly productive sites will result in a healthier program than more, less productive sites.

Be careful when approaching malls and shopping centers. Some management companies require signed indemnity clause contracts. IRS' Internal Revenue Manual (IRM) 22.30.6.7.(3)(4) prohibits this action. However, many shopping mall/grocery store managers welcome programs by non-profit organizations as a public service and to help attract customers to mall stores; VITA sites do not present an unusual hazard under these circumstances. Additionally, the Volunteer Protection Act of 1997 protects volunteers from liability for accidents in connection with volunteer work. Check with your Territory Manager if there are any questions.

After reestablishing last year's sites, determine where additional sites are needed. Open new sites as required based on your volunteer cadre and a demographic review of your area. If you have a VITA and TCE site in the same location, consider the pros and cons of moving the VITA site. Locating a site where people go for other types of assistance, for example voter's registration and driver's license applications, naturally produces traffic of potential VITA clients.

Scheduling Dates and Times

Select the dates and times your site will be open. Keep in mind where your site is located and when people generally will be able to get to you. If you open your site in the evening hours, but the community does its business during the daytime, you and your volunteers may have few returns to prepare. Opening your site during the times that the people in the community do their shopping, marketing and other personal business will greatly enhance your volunteer effort. This is particularly important in the first year that a site is operational. Those who need assistance must know where to find you and your volunteers. Once you've set up the schedule — keep it. People will be able to count on you.

When you finalize the schedule, contact the IRS VITA Coordinator. Provide the name and address of the site, as well as the dates and times of assistance. This information will be used to publicize your site. Getting this information to the IRS early can help make your site a success. Since VITA filers are often refund filers and these taxpayers generally file as soon as they get their W-2's, they may look for your site in mid-to-late January. However, you and the IRS need lead time to publicize the availability of the site. Do not wait until January to decide. Confirming your site in October or November can save you anxiety in December. If this is not your first year for a site, often confirming last year's schedule is all it takes! Timely publicity for a timely opened site is the key to success.

Scheduling Your Volunteers

You can only staff your VITA site successfully after you know the number of volunteers who have completed the IRS training course. Confer with your volunteers to determine their availability. Whether you rotate volunteers or schedule the same volunteer to staff a site every time it operates, you should consider this important point — always schedule an experienced volunteer with one or more less-experienced persons. Setting up a VITA site with only one volunteer may not be desirable. There is neither opportunity for the quality review of returns prepared by the single volunteer nor availability of additional assistants if many taxpayers unexpectedly converge on the VITA site.

Don't be afraid to change the number of volunteers at a site if the "traffic flow" warrants it. If necessary, you may have to lend or borrow a volunteer or two, or switch a VITA site from one location to another to accommodate the needs of those you assist. Because IRS maintains a list of VITA centers to refer taxpayers for assistance, notify your IRS VITA Coordinator of any change in change in times or locations.

Most VITA centers are open certain hours and assist taxpayers on a first-come first-served basis. This is usually the best way to start out at a new VITA site. Some VITA groups arrange service by appointment. If your center is located where someone is available to take telephone calls and make appointments or where a sign-up sheet can be posted, you may want to try this method. Allow adequate time for each taxpayer.

Developing Special or One Time Sites

There are instances where you, as a coordinator, may identify a group of taxpayers with special needs. In addition, you may find that these taxpayers cannot readily access the nearest VITA site serving their area. These situations are excellent opportunities for you to establish "special sites" geared to reach specific target groups.

One time sites can also be extremely productive if proper attention is given to the target audience. This alternative is good if you have a site that is not highly productive during the entire season, or to initiate a new site. One time sites are excellent opportunities to reach special audiences, such as the hearing impaired, visually impaired, the non-English speaking, and to offer assistance regarding the Earned Income Tax Credit (EITC). As a suggestion, schedule one time sites early in the filing season.

If possible, plan to have extended assistance available at the end of the filing season. An April 15th event is your opportunity to end the season with a bang. Include the media, other organizations, etc. Have any April 15th plans to the Territory Manager in early March to ensure adequate publicity and distribution of information to the Field Assistance site(s).

Ordering Forms and Materials

You are responsible for ordering materials for your sites and training classes. The order is done on Form 2333V, Volunteer Order Form. You should retain the bottom copy of the form and send the top copy to the Territory Manager. If additional space is needed for ordering, use Form 2333X, SPEC Attachment Sheet and attach it to your Form 2333V. The Territory Manager reviews the order, then forwards it to the Area Distribution Center. The procedure normally takes about three weeks. A copy of a completed Form 2333V is available in the Sample Information section of this handbook.

Be sure to list your name, address and telephone number on the top of the Form 2333V. Requests for other forms/materials not listed on Form 2333V or questions about your forms order should be discussed with your Territory Office.

Other VITA Efforts

In addition to the more common VITA site arrangements, the coordinator may want to arrange for other types of assistance. For example, the IRS sometimes gets requests for service to shut-ins, which cannot be filled, and would be pleased to refer such requests to a VITA volunteer, if the coordinator has someone willing to do this. Or, you could advertise service to shut-ins in your community. Hospitals or nursing homes, if contacted in advance, may arrange for days during the filing season for your volunteers to visit.

A knowledge of the community may give other ideas or ways volunteers can be more effective. There may be neighborhoods of non-English speaking individuals in need of assistance. These communities have the potential for a successful tax assistance program when the recruitment and publicity campaigns are adapted to the language of the residents. To reach these potential volunteers and taxpayers, effective contacts include political leaders, religious leaders, business persons, and educators. These contacts can introduce coordinators to the community, thereby helping to identify individuals or groups to create or translate program publicity. The distribution of publicity to the media and local businesses can then be done in person by a representative who speaks the language.

Coordinators need to be aware of groups with other special needs. For example, the VITA site may be able to provide interpreters to sign for the hearing-impaired.

Since more and more high school students are working and earning incomes large enough to require filing a tax return, why not consider setting up a VITA site at a local high school by students trained in a VITA class? Not only will these students be provided an opportunity to help their peers meet their tax obligations, but they will also be learning the importance of

public service. Similarly, some colleges and universities encourage the “adoption” of a VITA site by junior and senior accounting students. This results in a high quality tax preparation program for those using the site.

Continuing Professional Education Credits

Some Territories issue Continuing Professional Education (CPE) credit for successful completion of VITA tax training and/or service. Since CPE hours are mandatory for CPA’s in some states, this offer encourages a higher level of participation. Please check with your Territory Manager to see if this is an option in your area.

Assisting Persons with Disabilities: What to Do When You Meet a Visually-Impaired Person

- Remember that visually-impaired people are individuals with diverse interests and concerns.
- Ask if you can help. Let the visually-impaired person tell you what you can do to help.
- Offer your arm when you wish to help. Don’t push or pull; the person will follow the motion of your body. Offer to direct the person to his or her chair. Either place his or her hand on the back of the chair or explain how the chair is facing.
- Introduce yourself verbally rather than touching the person first.
- Talk to the visually-impaired person directly, not through another person. Remember that the person is visually-impaired, not hearing-impaired. You do not need to raise your voice.
- Feel comfortable using words like “look” and “see.” You can’t avoid them any more than a visually-impaired person can.
- Let the visually-impaired person know if you are leaving the room or a conversation group. Offer a point of reference to his or her location; don’t leave a person stranded.
- Describe where items are located using directional terms such as north, south, east, west, left, right, up, and down.
- Admire, but don’t pet, guide dogs. They have a job to do, so don’t distract them.
- Remember, common sense and sensitivity to others are most important of all.

Assisting a Hearing-Impaired Taxpayer through an Interpreter

When planning to assist a hearing-impaired person, it is important to ascertain what mode of communication that person prefers. The most mutually beneficial method is to use a sign language interpreter. The use of an interpreter makes communication easier; the interpreter will sign what you say. When using an interpreter:

- Have the interpreter sit directly next to you with the taxpayer facing you.
- Try to avoid window glare and to have a solid color background if possible.
- Speak directly to and maintain eye contact with the taxpayer.
- Do not ask the interpreter to participate: do not say, “Tell Mr. or Ms. . . .” or “Ask Mr. or Ms. . . .”
- Rephrase questions that are not clearly understood and ask for additional information or clarification as necessary.
- Remember that the interpreter can speak for only one person at a time.

There are some hearing-impaired persons who have understandable speech and lipreading ability. When communicating orally with the hearing-impaired taxpayer:

- Have the taxpayer sit across from you.
- Try to avoid window glare and to have a solid color background if possible.
- Speak normally and clearly; do not over-exaggerate words.
- Use facial expressions or body language.
- Do not talk with objects in or around your mouth.

There may be an interview situation when communicating through an interpreter or communicating orally is not possible. In these cases, it may be necessary to write notes back and forth.

*Courtesy of The National
Information Center on
Deafness, Gallaudet College*

International VECTA (Service Overseas)

By Karen Winslow
International

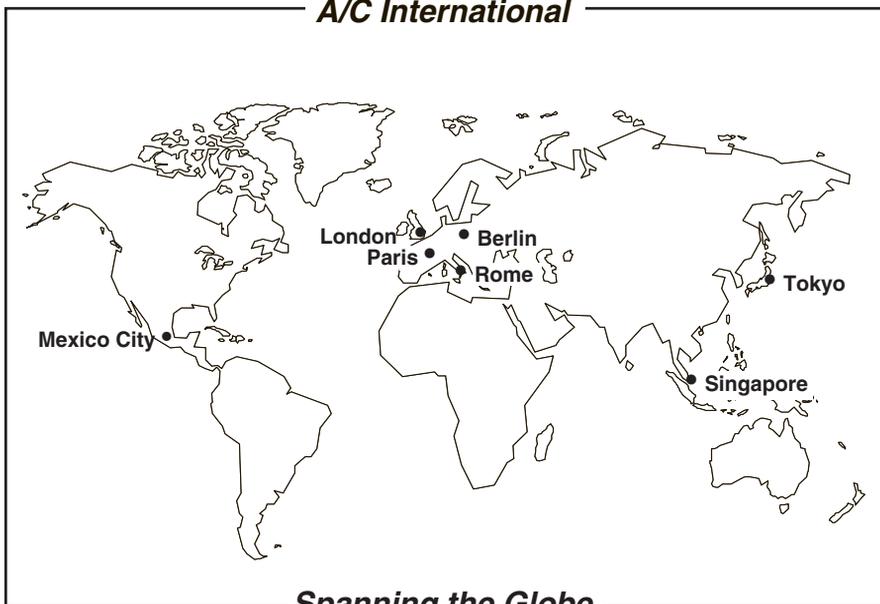
The service provided by the Director of International is channeled through 7 posts located in cities around the world. These posts are located in U.S. embassies in the following cities: Berlin, London, Mexico City, Paris, Rome, Singapore, and Tokyo.

Although there is a high concentration of U.S. taxpayers living in or near these cities, there is also a large number that would not receive assistance without a supplemental program. Consequently, the Volunteer Embassy/Consulate Tax Assistance (VECTA) program was developed so volunteers are able to offer assistance and maintain our presence in foreign countries.

If you meet the qualifications, you can receive free training to offer assistance in embassies/consulates where there is no IRS representative. New volunteers generally receive three-to-five days of instruction; experienced individuals, a one-to-two day refresher. Although the training is usually available January through March, it is dependent on an IRS assistor's visit to the area. If no IRS tax assistor is visiting the embassy/consulate in an area where there are a number of volunteers, self-instructional training is also available. In addition, the technical question that a volunteer is unable to answer can always be referred to one of the overseas IRS offices.

To learn more about the VECTA program, you can write to the Territory Manager in the Office of the Director of International or contact the nearest IRS office located overseas.

A/C International



Managing a VITA Site

Site coordinators and alternates should be assigned to all permanent sites. The coordinator or alternate should be present whenever the site is open and is responsible for the following administrative duties:

- Maintaining a list of all volunteers scheduled for each date and their home phone numbers;
- Ensuring that sites are open as scheduled and adequately staffed;
- Checking that sufficient tax forms and supplies are available;
- Establishing an on-site quality review system by designating an experienced volunteer as a quality reviewer when possible or by encouraging volunteers to exchange returns for review;
- Providing technical assistance and encouraging volunteers to use the toll-free VITA Hotline;
- Observing that volunteers use the Form 12317, *Earned Income Credit Eligibility Determination Form with Table*;
- Checking that volunteers offer the territory office quality review envelope to all taxpayers except when a payment is required;
- Observing that returns are marked “VITA” appropriately and that volunteers make an entry on a Volunteer Assistance Worksheet to count the number of taxpayers assisted and to record the type of assistance provided;
- Assigning a volunteer receptionist to sign in taxpayers so they are assisted on a first-come, first-served basis, and to screen taxpayers for Forms 1040EZ, 1040A, and 1040 groupings, if appropriate;
- Forwarding completed Forms 13206, *Volunteer Assistance Summary Report* to the Territory Manager monthly;
- Monitoring taxpayer traffic against available volunteers and announcing that individuals signing in after the cut-off time do so with the understanding that they will be helped only if time permits;
- Providing taxpayers with information on other assistance dates and times if they are turned away;
- Ensuring that taxpayers with more difficult tax questions are referred to the appropriate IRS publication or to seek the assistance of the IRS or a professional preparer;
- Observing that volunteers greet taxpayers courteously and provide efficient service;
- Reporting any problems to the IRS Territory Manager; and
- Ensuring that volunteers do not keep copies of returns prepared or names of taxpayers served at their site.

Managing Volunteers

People Helping People

Volunteers are very much like other workers with one important difference — they don't get paid! And they usually don't get any fringe benefits either. So, since they don't get the rewards of the paid staff, they really need to get a sense of satisfaction from what they do. Volunteers want to work in jobs where they can give the amount of time they have available because it is something they want to do; it fulfills them in some way. The problem is designing such a job for volunteers and keeping them motivated. There are four critical elements:

1. "TURF" — The volunteer should have full responsibility for the client or project. Volunteers get low satisfaction from doing just one function of a job, such as an intake interview, then passing the client on to a paid staff member, who carries out the "higher-level" functions. Even in the case of envelope stuffing, the volunteer gets more satisfaction out of assuming responsibility for all of the functions of the job, such as collating, stapling, folding, stuffing and stamping, rather than just one of these functions. If efficiency dictates that one person handle each of these functions, then the volunteer will get more satisfaction from the social aspect of being with other people and this aspect should be emphasized.

2. Authority — The volunteer should have the authority to think, as well as do the job which means the right to plan, organize, decide and evaluate what he or she does. Although the manager does not abdicate authority in this area, the volunteer feels more involved and more committed to staying if allowed to participate in this process. For example, the volunteer may be asked to recommend what should be done rather than simply be told what to do.

3. Results — Make sure that volunteers are held responsible for achieving results rather than just performing a set of activities or duties. Most job descriptions, especially those for volunteers, are not defined in terms of results. For example, volunteer motivation would be higher if VITA volunteers were "helping taxpayers to complete their own returns" rather than "filling out tax forms" or "making taxpayers aware of their rights and responsibilities under the tax laws" rather than "handing out tax information pamphlets."

4. Evaluation — How to measure whether or not the results are being achieved. Although number of returns prepared and number of hours worked are obvious necessary indicators, we also need to be sensitive to the more subjective elements, such as how the clients feel about the service, how the assistants feel about the service they are providing and the quality of the relationships that may have developed, which is a primary motivator for many volunteers.

Volunteer Management Tips

There are more than 100 different ways that a manager or coordinator can give recognition and encouragement to volunteers to help make up for the lack of compensation. Here are just a few of them:

- Smile.
- Be verbal.
- Take time to explain.
- Carefully match volunteer to job.
- Tell your volunteers “You did a good job” each time they do.
- Involve them in planning and execution.
- Say “Please” and “Thank you” in great abundance.
- Call your volunteers by name. People like to hear their name.
- Take a personal interest in them — where they live, their children.
- Have a welcome coffee reception.
- Put up a volunteer suggestion box.
- Create pleasant surroundings.
- Recognize their birthday.
- Have a volunteer of the week or month recognition.
- Include them in staff meetings.
- Give them additional responsibility.
- Keep challenging them.
- Award plaques or certificates.
- Have local newspaper or television station do a human interest story.
- Celebrate outstanding achievements.
- Write them thank you notes.
- Plan a “Recognition Edition” of newsletter.
- Acknowledge significant achievements of your volunteers.

At least one IRS office has established a “Volunteer Hall of Fame” to annually recognize volunteers having demonstrated exceptional service to the community. Nomination criteria may range from length of service to exemplary service to promotion of a positive program image.

Identifying and Filing VITA Returns

Overprint Forms 1040, 1040A, & 1040EZ

Congress annually asks the IRS to provide the number of returns that were filed using the VITA acronym, or destination. Therefore, for training and statistical purposes, IRS requests that all Federal returns be identified with a VITA destination. This will enable IRS service centers to count the number of VITA returns prepared nationwide, as well as the number of mathematical and procedural errors. No individual records are kept of these errors. The information is used to plan next year's program and revise the training materials.

Forms 1040EZ, 1040A and 1040 will be preprinted with "VITA." If preprinted forms are not available, volunteers should write "VITA" through both lines in the preparer's block on Forms 1040A and 1040, and below the signature line on Form 1040EZ. The site code should be entered below and to the right of "VITA."

Returns identified with "VITA" should substantially (over 50%) prepared by the volunteer. Volunteers should be reasonably sure that taxpayers will file the return as prepared. If only questions are answered to assist the taxpayer, the return is not marked VITA. Schedules and attachments should not be identified with the acronym.

If the taxpayer inquires about the VITA destination, volunteers should explain that this is merely a way of counting his or her return as one of the thousands prepared in the program. This in no way affects the likelihood of an IRS examination (audit) of the taxpayer's return.

This identification does not alter the role of the VITA volunteer as an assistor rather than a preparer. Since volunteers receive no pay or compensation for services provided, they are not legally liable for the return.

Returns prepared by direct VITA assistance (volunteers preparing the returns) are identified as "VITA."

Other Volunteer Opportunities

Volunteer Income Tax Assistance (VITA) volunteers are excellent potential volunteers for other SPEC programs. The tax law training the volunteers receive to qualify them as VITA volunteers is also a good basis for qualifying them to serve as Tax Counseling for the Elderly (TCE), Community Outreach Tax Education (Outreach) or Bank, Post Office, and Library (BPOL) volunteers.

To receive more information on these programs, volunteers should contact their local Territory Manager.

Filing Completed Returns

VITA volunteers are not responsible for sending in the completed tax return; rather, this is the responsibility of the taxpayer. If the taxpayer chooses to send the return to the service center, he or she should use the envelope provided in the tax package, if it is available. Using the envelope and label provided in the tax package will speed up the processing of the return. If the information on the label is not correct, make the necessary corrections directly on the label. Put the label on the final copy of the return. In every case where a return is prepared, the taxpayer should be given a copy for his or her records.

Volunteer Assistance Summary Report

Reporting to IRS

VITA site managers/coordinators are required to report the number of volunteers working at VITA sites using Form 13206. A draft copy of the form is shown on the following page for your information. For further information on reporting, please contact your local IRS Territory Office Manager or Tax Specialist.

The VITA Hotline

A special toll-free telephone number will be available exclusively for VITA volunteers to call for technical assistance. Volunteers should identify themselves as VITA volunteers when they call. This number is for technical information only. Any order for forms or schedules should be requested through the IRS Territory Manager or usual channels. The special phone number should not be given to taxpayers. The specific number and schedule of hours will be announced by instructors in training class or by the Territory Manager.

Privacy

It is the responsibility of the IRS VITA Tax Specialist to instruct volunteers that information provided by taxpayers is strictly confidential. Volunteers should not, under any circumstances, discuss information about any returns prepared with anyone. Credibility of the VITA program will be lost if disclosure of information is made to unauthorized individuals.

To further enhance the privacy of the taxpayers who come to VITA, try to arrange the assistance area so that other taxpayers cannot see or overhear the information being given to a volunteer. While one volunteer may need to share taxpayer information with other volunteers or with IRS personnel to get technical assistance or for quality review purposes, every effort should be made to give information only to those with “a need to know” and with the taxpayer’s approval.

FREE Assistance

The taxpayer should be aware that assistance is free as shown on the posters displayed at the site. However, some taxpayers may not have read the signs at the site. Since a volunteer cannot solicit or accept compensation, at times it may be necessary to remind taxpayers that VITA assistance is **FREE**.

Occasionally a volunteer may charge for his or her assistance. If you believe a volunteer is charging taxpayers, please notify the IRS VITA Tax Specialist or Territory Manager so that this individual can be dropped from the program.

Quality Review

On-Site Quality Review

Improved quality always is a goal of the VITA program. On-site quality review procedures are essential to the VITA and TCE Programs. Volunteers should be instructed to establish a quality review system at each site to check completed returns before they are returned to the taxpayer. Reviewing completed returns could prevent the taxpayer from receiving an error notice from the IRS. An experienced volunteer should be designated to review all returns or, at smaller sites, volunteers should review each other's returns.

Quality Review Checklist

On every return prepared, volunteers should:

- Check name, address and social security number.
- Check filing status.
- Check names and social security numbers of dependents.
- Check for correct tax and/or credit(s) selected from the appropriate table.
- Attach copies of each W-2 to return.
- Check the amounts from attached forms and/or schedules are reported on the correct line of the return.
- Check math.
- Check for the correct VITA or TCE overprint in preparer's section of the return with the site number.
- Check that return is signed and dated by the taxpayer.

Territory Office Quality Review

The Territory Office Quality Review Program is optional. Please check with your IRS Territory Manager to determine if there is an IRS Office Quality Review requirement.

Points on Quality

As coordinator, you can ensure quality by encouraging volunteers to take the following actions.

- Use a calculator to verify mathematical computations.
- Use the Earned Income Credit Eligibility Determination Form and Table.
- Refer to Publication 17 when in doubt.
- Call the VITA Hotline for technical assistance or consult the technical backup at the site.
- Allow all returns to be checked by a quality reviewer.
- Prepare the return electronically where possible.

Maximizing the Volunteer Effort — *Teamwork Is the Key*

Why do people volunteer? The reasons are as varied as the individual backgrounds. Obviously, each volunteer is looking to give of himself or herself, and yet there is a need to receive something in return. How, as coordinators, can you ensure quality service to the taxpayers and at the same time fulfill the volunteer's needs?

Successful volunteer groups usually have several basic characteristics in common. A worthwhile purpose with clearly defined goals is essential. In addition, each member must know what his or her role in the group is. Volunteers bring varied experience, knowledge, and ability with them. An effective leader recognizes each volunteer's contribution, encouraging the open sharing of ideas. While coordinators have the tendency to think of it as our program (or my site), it is not. The VITA/TCE program is only as good as the individual volunteers.

The philosophy, "We're all in this together," fosters organizational support, openness, respect, teamwork, and honest communication among group members. By establishing an atmosphere of shared leadership, everyone is the winner. The taxpayers receive top-notch service, the volunteers are fulfilled, and the coordinators reach the established goals.

Electronic Filing

A major initiative of the IRS is to encourage individuals to file their federal income tax returns electronically. In recent years, many VITA sites have offered electronic filing return preparation to taxpayers across the nation. Thousands of returns are processed electronically through the VITA Program annually. To find out more information on offering electronic filing at your site, contact the Territory Manager in your Territory. Also, electronic filing site information can be found in Publications 3189, *Volunteer e-file Handbook* and 2192, *Volunteer Easy Reference Guide*.

“The IRS Needs You”

The Community Outreach Tax Education program offers free tax education seminars to groups of taxpayers with similar tax interests and also provides group self-help tax return preparation to enable taxpayers to prepare their own returns. These seminars are conducted by IRS employees and trained volunteers and are offered at times and locations convenient to taxpayers.

If you or someone that you know have a technical tax law background and willing to share your knowledge with others, please contact the SPEC office through your local IRS office.

Evaluating the VITA Effort

As your VITA program operates throughout the filing period, you should be thinking about how it can be improved. Maybe your site needs rearranging to offer more privacy, maybe you should schedule additional or fewer volunteers for a particular time, and so on. You should be alert to changes that might improve your VITA center and ask your volunteers for their suggestions.

The end of the filing period is a good time to think back over your total effort and make notes to yourself about different approaches you would like to try next time. If for some reason you have decided not to be a VITA Coordinator next year, a written summary of your program and your suggestions will be invaluable to the next coordinator.

It is a good idea to have a meeting with all of your volunteers to thank them for their work and to get their suggestions for program improvement. The IRS is interested in what it can do to improve VITA, so be sure to discuss your ideas with your IRS coordinator.

The IRS would like to recognize VITA volunteers and organizations for their dedication during the filing season. Certificates of appreciation are available to present to individuals and organizations who have made noteworthy contributions to the program. Please provide your IRS coordinator with a list of names you recommend for certificates.

Award Ceremonies and Recognition

Some of the most valuable gifts an organization receives have no price tag on them. The true value of someone's time and talent can only be measured by the pleasure and joy that person receives as a result of being involved.

Volunteers find fulfillment when they know their help has been worthwhile. We must reinforce those positive feelings through proper recognition. Your volunteers provide an important and valuable service. Let them know it.

Always remember to give recognition frequently. Be consistent and sincere. Recognize achievement, but remember to praise the person.

An awards event is the "icing on the cake" of volunteer recognition. It provides an appropriate setting for distribution of certificates honoring individuals for outstanding service. The presentation at such event sets aside excellence, while exhorting the whole group to do more. An awards ceremony is a public display of thanks for behind the scenes work. The event helps bind the volunteers together and draws them to the Service's purpose.

You should plan to have an awards celebration in May. It doesn't have to be elaborate, but you do need a forum to say "Thank You" to your volunteers. Coordinate the date with your Territory Manager. The SPEC Office will provide certificates.

Remember, recognition is not so much something you do, as it is something you are. It is sensitivity to others as persons, not a strategy for discharging obligations.

VITA Publicity

Overview

The most organized volunteer program may never get off the ground without good local publicity.

You as the VITA Coordinator are the key to successfully publicizing all aspects of your VITA program; you are most familiar with the taxpayer your program will assist. Ask yourself these questions: Who needs the assistance you are providing? What do they read? What business and recreation centers do they frequent? What radio and TV stations do they prefer? Where do they work?

How do you plan the publicity? Well, an announcement of operating hours in January is a start, but only a start. Remember, you'll need to announce when you're going to be open before you actually begin.

One good approach is to take some time up front, preferably in November, and consider all the possible means of spreading the word about your free services. In this early planning stage, don't be concerned about placing information ideas in order. Get together with the IRS and other VITA Coordinators and plan creatively. Write the ideas down as they come up.

Here are some starter thoughts: TV spots, TV talk shows, TV interviews, TV public service programs, radio spots, radio talk shows, radio interviews, radio call-in shows, TV cable flash cards, envelope stuffers, bulletin board posters, large window posters, employee publications, bookmarks, flyers, skywriters, newspaper releases, columns for the elderly, newspaper public service bulletin board columns, city hall community service columns, consumer columns, answer phone messages, city hall community service listings, other government agency community service listings, religious publications, church bulletins, church newsletters, billboards, bus cards, grocery store bags, etc.

Consider too, the fact that there are SPEC program volunteers who are associated with other volunteer programs. One that comes to mind is the national Meals on Wheels program. When delivering the meals, some volunteers include VITA/TCE flyers to help promote an awareness of these programs.

Next, select the items that are suited to your neighborhood. Remember to include items in languages other than English, where needed.

If you have an idea, research it. If the cost is feasible, the publicity effort may be used. Remember, the worst thing an outlet can say is "No." Don't be afraid to ask for public service announcements through several outlets. You may also designate a volunteer as a "Publicity Coordinator." Involving others means fresh ideas.

Once you have an idea for publicity, or identify a need for publicity, coordinate with the Territory Manager. The Territory Coordinator will coordinate publicity efforts with Public Affairs.

Your publicity activity is limited only by your ingenuity. Finally, the bottom line: How can you tell if the publicity program is effective? Check the traffic in your VITA site.

Media

A number of media are available to the VITA Coordinator. Among the most useful are:

1. Television
2. Radio
3. Newspaper

TV — Television is an excellent medium for wide exposure. But there is a major drawback in trying to use TV. Because air time is expensive, it is sometimes difficult to obtain. Local TV news teams, however, are often anxious to cover events of civic importance — the first day of operation of your VITA site, for example. Contact the station’s news director one to two weeks in advance of the event you’d like covered. Don’t expect help from the director if you wait until the last minute to ask for coverage.

Try to arrange an appearance for yourself or a volunteer on local talk shows or television noon news programs if such programs exist in your area. Ask that your VITA location and hours be included on televised “community calendar” schedules along with the time of other local events — paper drives, church bazaars, and the like. In some communities cable TV is available.

When you appear on TV or submit “calendar” information, be certain you relay specifics rather than generalities. Assistance locations, days and hours of service and emphasis on the “people helping people” concept of VITA should be stressed. From January through April 15, when nearly everyone is preoccupied with tax-related problems, the very mention of “free tax assistance” is probably enough to catch a television viewer’s attention.

Radio — Radio is another high exposure medium. As with TV, local radio stations devote considerable time each day to public service announcements and may be willing to mention your VITA site.

In order to get broadcast time, you must compete with other organizations. Your chances of getting air time will be enhanced if your copy is neatly

typed and legible without the need for revision. Be certain your copy is the proper length. Public service announcements (PSA's) are most commonly 10, 20, 30 or 60 seconds long and should be tight, crisp, and conversational. If it's difficult for you to determine how long your copy is, use this general rule of thumb: two written words equal one second of air time. After you draft an original PSA, read it aloud several times. Are the sentences short enough to be read comfortably?

You must decide in advance whether you want your PSA to be read on the air by the disc jockey or announcer ("live copy") or whether your announcement should be taped and rebroadcast throughout the radio day. While you're giving your attention to the length, style, and clarity of your PSA, remember to consider content — include the specific type of assistance your group offers, for whom it's offered, and the time and place it's offered. Sample PSAs can be found in the back of this book.

Newspapers — In many areas, newspapers will be the most effective medium for publicizing your program. Securing information about circulation will be useful when selecting a newspaper; however, this is not the only factor to be considered. A metropolitan daily may not be as well read as a neighborhood weekly or "shopper" type paper. Consideration should be given to groups such as the Spanish-speaking, labor groups, or company employees. Do not wait until the day your VITA site opens to plan your newspaper campaign. Personal contacts with newspaper editors are best and items of human interest and unusual circumstances should be relayed promptly. Use the sample news releases as examples and the timetable as a guide. Both can be found in the back of this book.

NOTE: In major metropolitan areas the IRS may already be doing much of the above publicity for you. Talk with the IRS VITA Tax Specialist to find out what's being done, and what you may need to do to supplement it. Even if IRS has provided publicity for you, don't forget personal contacts with the local media. Local papers are interested in local events. And if you're a local resident, it's hard to turn you down — especially if you have a local news story.

Public Appearances and Publicity

Perhaps one of the most important aspects of our jobs as Coordinators is the communication of the Service's message. However, our responsibilities go beyond communicating to a targeted audience. We must communicate effectively with all audiences — employees, volunteers, the media, site sponsors, the public.

This section is a guide to assist you in representing the Service during public appearances, including media interviews, speeches, and panel discussions. For many people you address, your presentation may be the only contact they have with the IRS. For others, your appearance provides an opportunity for them to confirm or alter a previous impression.

I. Organizing a Presentation

Studies indicate giving a speech is most people's number one fear. Fear not. The sweaty palms, the pounding heart, and the butterflies are your body's way of preparing you for a stressful situation. A little stress revs up your adrenaline to add energy to your presentation.

Making a speech isn't a complex process. It can be learned. In fact, effective communication skills consist of just three major steps:

1. Setting your objective,
2. Generating your message, and
3. Delivering your message.

Setting your Objective

- *Limit yourself to one or two key ideas.* Don't try to include virtually everything. Concentrate on one main point, possibly two. Otherwise, your audience may feel like they're drowning under a flood of information.
- *Know your subject.* You'll feel more comfortable. Also, knowing your subject makes your presentation more flexible and spontaneous.
- *Know your audience.* Find out what type of group you're talking to. Find out the age groups, the gender mix, anything you can about the group. In other words, do your homework.

Generating your Message

Have a definite structure. The beginning should describe your presentation and draw attention to it. In the middle, explain your point. At the close, refer to something in your opening, neatly wrapping up the presentation.

If you write out your presentation, use verbal language: short words, short sentences, straightforward construction. The average person cannot comprehend sentences of more than 10 to 15 words. Speak to your audience in their terms. Avoid jargon. The audience can't stop you in the middle of a presentation to go look up a word they don't understand.

Delivering your Message

- *Rehearse your presentation.* The more familiar you are with your material, the more confident and authoritative you'll sound.
- *Pace yourself.* Don't talk too fast. Speak calmly enough to avoid the occasional "ums" and "you knows." Speak in a conversational tone.
- *Make eye contact.* Make sure to include the people in the back of the room and on the sides of the audience. Looking and talking to individuals in the audience helps keep you natural.
- *Breathe.* Breathing deeply and slowly helps relax you.
- *Don't overstay your welcome.* Keep your presentation to 25 minutes or less.

II. Media Appearances

The majority of VITA's publicity will be through the news media. As a coordinator, you may be called upon to grant an interview. Be sure to check with your Territory Manager on any local procedures for media appearances. The following are some things to remember when dealing with the media.

First, the interview isn't over, until it's over. The person you are speaking with is still a reporter, even when the notebook is closed. Remember to keep personal opinions out of an interview.

Watch out for excessive pausing, causing that dreaded on-air silence. Once you say what you want to say, stop talking. The silence is the reporter's problem, not yours.

If you are asked to do a television interview, remember your appearance. How you look is often more important than what you say. Surveys reveal that, of the total message a speaker gets across to an audience, seven percent is due to content. Thirty-eight percent is due to the quality of the voice. Fifty-five percent is due to nonverbal communication.

III. Print Media Publicity

What Makes a Good Press Release?

- News value or human interest stories affecting a large number of readers
- Typed, double-spaced, well-written copy; concise, short sentences; short paragraphs; written in second person

- Short lead, eight to 20 words that catch interest; answer who, what, where, and when
- Most important item first — the article may have to be cut
- Numbers — include local statistics
- Give as much lead time as possible

Where to Send the News Release?

- Large dailies — look for writers who specialize in human interest stories
- Weekly newspapers
- “Free” publications
- Company newsletters
- Community newspapers

IV. Publicity on TV and Radio

Television

- Interested in pictures with emotional impact, hard news, or human interest
- Contact the News Director, Assignments Editor, the Consumer Reporter, or Program Director

Radio

- Stations will sometimes do live taping of a telephone interview
- Contact the Public Services Director, News Director, or Assignments Editor

Prepare a typed sheet of varied Public Service Announcements (PSA) from which an announcer may choose. The most commonly used PSAs are 30 seconds long. Always include a contact name and phone number on all press releases.

Sample Information

Sample Television Public Service Announcement (30 seconds)

Video

Slide with volunteer
Income Tax
Assistance program

Hours:

Locations:

Audio

Free help with income tax returns is available from VITA, the Volunteer Income Tax Assistance program sponsored by the Internal Revenue Service. VITA volunteers will help those with special needs, including persons with disabilities, non-English speaking persons, and older taxpayers in filling out basic Forms 1040, 1040A and 1040EZ. VITA assistance is available at _____ (times and locations) _____ or call _____ (telephone numbers) _____.

Sample Television Public Service Announcement (10 seconds)

For more information, contact: (Name & telephone)

Video

Slide with telephone
number of VITA site
and VITA name

Audio

Free tax return preparation is available from VITA, the Volunteer Income Tax Assistance program. Call for details. A message from the Internal Revenue Service.

Draft News Release (VITA Volunteers)

Volunteers Needed To Help People File Tax Returns

Do you like to help people? Then VITA may be just what you're looking for. VITA — Volunteer Income Tax Assistance — is a program that involves volunteers from many walks of life to help taxpayers who cannot afford professional tax assistance, the Internal Revenue Service says.

VITA helps those with special needs, including persons with disabilities, non-English speaking persons, and older taxpayers. VITA volunteers explain the many special credits and deductions and how people may claim them on their tax returns. In fact, the volunteers will help individuals complete the return, right down to any refund that may be due, the IRS says.

Who are these volunteers? People just like you — college students, law students, housewives, members of volunteer or community organizations, businessmen and women. You name it. An accounting background can be helpful, although it's not necessary, the IRS says. The IRS provides VITA volunteers with free instruction and all training materials necessary to prepare basic income tax returns. Training generally is conducted in December and the following January. Although this may seem like a long way away, now is the time to sign up, the IRS says. Training is conducted at locations that are convenient for the instructors and volunteers.

Volunteers also are needed to help in other ways. Some volunteers organize sites, while others only do publicity for a site. IRS says, "If you have a skill and would like to help, VITA can find a way to involve you in the program."

VITA programs can be sponsored by local civic or fraternal organizations, educational institutions, churches and social groups. Assistance generally is provided at schools, churches, libraries and other neighborhood locations for the convenience of taxpayers who cannot travel to an IRS office.

If you or your organization want more information about starting a VITA program, contact _____ (local number) _____.

Radio Sports — Live Copy

VITA Offers Free Tax Help

:10

Need tax help, but can't afford to pay for it? Don't worry. Bring your tax forms to _____ (place) _____ on _____ (date) _____ at _____ (time) _____ for free tax help.

:20

Need help filling out your tax return? VITA, the Volunteer Income Tax Assistance program sponsored by the _____ (organization) _____ will help you with basic tax returns. Bring your tax forms and other necessary information to _____ (place) _____ on _____ (date) _____ at _____ (time) _____ for free tax assistance, or call _____ (number) _____ for details.

:30

Confused about all the changes in the tax law? How to fill out your return? Which exemptions, deductions and credits you can claim? _____ (Organization) _____ sponsors the Volunteer Income Tax Assistance program to help taxpayers who can't afford to pay for private help. Bring your tax forms and other necessary information to _____ (place) _____ on _____ (date) _____ at _____ (time) _____ for free tax assistance, or call _____ (number) _____ for further information.

VITA Newsletter Item

VITA Offers Free Tax Assistance

Are you puzzled by the tax law and which credits and deductions you still can take? Free help is available through VITA, the Volunteer Income Tax Assistance program, sponsored by the _____ (sponsor's name) _____.

Help with basic income tax returns will be offered on _____ (date) _____ at _____ (location) _____ by volunteers trained by the Internal Revenue Service.

VITA offers free assistance to those with special needs, including persons with disabilities, non-English speaking persons, and older taxpayers who file Form 1040EZ, Form 1040A, or a basic Form 1040 Federal tax return. VITA volunteers also alert taxpayers to special credits and deductions for which they may be eligible.

Taxpayers who visit a VITA site should bring this year's tax package, wage and earnings statement (Form W-2) from all employers, interest statements from banks (Forms 1099), a copy of last year's tax return if available, and other relevant information about income and expenses. VITA volunteers must complete an IRS training course in basic income tax return preparation before they can assist taxpayers. Volunteers are trained to complete Forms 1040EZ, 1040A and 1040, the IRS says.

Draft News Release

Learn to Prepare Your Own Tax Return at a VITA Site

Would you like to help with your tax return this year?

Free tax assistance is available through VITA, the Volunteer Income Tax Assistance program sponsored by _____ (organization) _____, on _____ (date) _____ at _____ (time) _____ at _____ (location) _____. VITA is designed to help those with special needs, including persons with disabilities, non-English speaking persons, and older taxpayers prepare basic returns.

Trained volunteers teach participants how to fill out their own tax returns. Interested individuals should bring this year's tax package that they receive in the mail, wage and earnings statements (Form W-2) from employers, interest statements from banks (Form 1099), a copy of last year's tax return, if available, and any other relevant information concerning income and expenses.

Draft News Release

Volunteers Are Needed for VITA

Release date: ()

For more information, contact: (name & telephone)

Volunteers are needed to help other people with their tax returns in the Volunteer Income Tax Assistance (VITA) program sponsored by _____ (organization) _____ in _____ (city/town) _____.

Volunteers provide free assistance to taxpayers who cannot afford professional tax help, particularly those who file basic tax returns. Volunteers assist those with special needs, including persons with disabilities, non-English speaking persons, and older taxpayers.

VITA assistance is provided in neighborhoods at libraries, community centers, schools and malls which are conveniently located for taxpayers.

Persons interested in participating in the VITA program should contact _____ (name/organization) _____ at _____ (number) _____.

Radio Sports — Live Copy

Learn to Prepare Your Own Tax Return

:10

Want to learn how to prepare your own income tax return? Bring your tax forms to _____ (place) _____ on _____ (date) _____ at _____ (time) _____ for free tax help.

:20

Want to learn how to prepare your own income tax return? VITA volunteers will teach you. VITA's the Volunteer Income Tax Assistance program sponsored by _____ (organization) _____. Bring your tax information to _____ (location) _____ on _____ (date) _____ at _____ (time) _____. For details about VITA, call _____ (number) _____.

:30

Want to learn: How to prepare your own income tax return? How many exemptions and deductions you have? Which special credits you can claim? VITA volunteers will teach you how to complete your return. VITA's the Volunteer Income Tax Assistance program to help taxpayers who cannot afford professional tax help. Bring your tax information to _____ (location) _____ on _____ (date) _____ at _____ (time) _____. For details about VITA, call _____ (number) _____.

Draft News Release

Coordinators Are Needed for VITA

Do you like to talk to people and do publicity work? Are you an organizer and good at getting other people involved? VITA, the Volunteer Income Tax Assistance program, needs volunteers to help organize assistance sites and publicize the sites to the local community. If you think you can help a group in your area, call _____ (local number) _____.

Draft News Release

Tax Counseling for Older Americans

Tax Counseling for the Elderly (TCE), a program coordinated by the Internal Revenue Service in cooperation with public and private non-profit organizations, provides free tax information and assistance to individuals age 60 and over, the Internal Revenue Service says.

Volunteers are specially trained by IRS to help older Americans with the tax credit for the elderly, their personal exemption, the special treatment of the gain on the sale of a home by an elderly person, the proper method of reporting pension income and paying tax on it when necessary, and other subjects of special interest and concern. These volunteers also will help taxpayers fill out their tax returns.

TCE is provided in neighborhood areas, which makes getting needed help easier and more convenient. Taxpayers age 60 or over should call the IRS tax information number listed in local telephone directories for locations in their area, and ask for the Territory Manager.

Ordering Material for VITA Sites

Sample Form 2333V

Listed below is a sample Form 2333V. The form is used to order tax related material from IRS for training and site needs. Remember it is important that you keep an adequate supply of material on hand. Also, before completing the Form 2333V, make sure to read and follow the instructions on the back of the form.

Form 2333V (Rev. August 2002)		CIDS Order Number:		Order Number				
Department of the Treasury—Internal Revenue Service		Volunteer Order Form						
(Review Instructions on Reverse Side Before Ordering)		SPEC Use Only						
1. Date	3. Daytime telephone number	4. Date needed	11. Order point no. (5 digits)					
5. Delivery location (organization name/bldg./rm./floor)			12. Reviewed by					
6. Address (number and street)			13. Reviewer's telephone number					
7. City, state and ZIP code			8. Last date item can be accepted	9. <input type="checkbox"/> Training Material <input type="checkbox"/> Site Material				
14. Circle the year of tax form needed 2001 or 2002			15. Name and daytime telephone number of IRS/SPEC contact for questions about order Name: _____ Phone number: _____					
DRAFT								
CAT NO	QTY	ITEM	CAT NO	QTY	ITEM	CAT NO	QTY	ITEM
Overprinted Tax Forms								
61104F		F 1040 VITA/TCE	62016G		P 1194 Vol 2 (1 per site)	63334P		P 1303 Badges
17166F		F 1040A VITA/TCE	20497L		P 1796 CD-ROM	21601T		P 1857 IRS e-file
61106B		F 1040EZ VITA/TCE	10232I		Pkg. X Vol 1 (1 per site)	26948D		P 3447 VITA Desk Card
			63514Z		Pkg. X Vol 2 (1 per site)	28669X		P 3512 Innocent Spouse
Forms/Schedules			VITA/TCE Training			29584V		P 3602 Will Prepare/ Won't Prepare Poster
11330X		Schedules A&B (1040)	61206C		P 678 Student Guide/Kit	30765A		P 3676 VITA E-File Poster
14374D		Schedule C/EZ (1040)	P 678 contains: P 678, Student Text; P 1278, Volunteer Plastic Bag; F 6744, Test/Retest Answer Book; P 1977, Quick Reference Guide; F 6317, Student Evaluation Form; and P 3657, Appendix of Forms.			31083Z		P 3711 VITA/TCE Cert. Folder
11338H		Schedule D (1040)				30765A		P 3711 VITA/TCE Cert. Folder
13339M		Sch EIC (1040 & 1040A)	10433V		P 678IN International	18356V		F 2333V Order Form
11359K		Schedule R (1040)	10458Q		P 678PR Puerto Rico	11754L		F 2333X Attach Sheet
11358Z		Schedule SE (1040)	13740R		P 678FS Foreign Student	61054K		F 6729 Site Cksht (100)
12075R		Schedule 1 (1040A)	43561G		F 6745 Retest	61027D		F 8158 Q/R Cksht (50)
10749I		Schedule 2 (1040A)	10433V		P 678IN International	11924Z		F 9234 Certificate
12064K		Schedule 3 (1040A)	10458Q		P 678PR Puerto Rico	12023P		F 9234A TPE Seals
11340T		Form 1040ES (2003)	13740R		P 678FS Foreign Student	21570F		F 9234B VITA/TCE Seals
11862M		Form 2441	46676K		P 678M Military Supp	33190J		F 13206 Summary Report
12490K		Form 3903	An equal quantity of P 4012 will be sent automatically with P 678M.			33302R		F 13217 EIC Job Aid
13141W		Form 4868	61267P		P 1155 Instr. Guide/Kit	33234A		D 9282B Business Reply Labels, Memphis
10644E		Form 8812				33257Z		D 9282D Business Reply Labels, Andover
12081V		Form 8822				33261H		D 9282E Business Reply Labels, Austin
17227H		Form 8843				33313Y		D 11750 Volunteer Site Manager's Guide
25379M		Form 8863				26942P		E-44 VITA Env.
33394D		Form 8880	26657L		P 3189 Vol. E-File Handbook	VITA		
14695J		Form 9452	32618U		P 3888 C-VITA	46718F		P 724 Brochure
14842Y		Form 9465	An equal amount of P 3922, will be automatically sent with P 3888.			46723Y		P 729 Poster
10220Q		Form W-4 (2003)	32828S		P 3922 Training Guide C-VITA	62117S		P 1246 Recr. Poster
10227P		Form W-5 (2003)				Spanish VITA		
10437N		Form W-10	34182T		P 4011 Quick Reference Guide for International Issues	15146T		P 579SP Tax Guide
11325E		1040 Instructions				46719Q		P 724SP Brochure
12088U		1040A Instructions				46725U		P 729SP Poster
30139Y		Sch 2 (1040A) Inst.	34183E		P 4012 Military Condensed VITA	46805D		P 850 Eng/Sp Gloss
12059R		Sch 3 (1040A) Inst.				TCE		
12063Z		1040EZ Instructions				63573Q		P 1113A Poster
10842K		Form 2441 Instructions				46978J		P 1114 Brochure
Publications			Poster Size			Other		
10311G		P 17	46808K		P 853 (1040, 1040A 1040EZ)			
15008E		P 505	10413D		P 1429 (W-4)	Volunteer Management		
15023T		P 519				46945O		P 1084 Coord Handbook
15101G		P 553				62993C		P 1275 Brochure
15173A		P 596				63005J		P 1278 Plastic Bag
15308H		P 907						
15315W		P 910						
60047L		P 1194 Vol 1 (1 per site)						

See instructions for ordering guidelines for items not listed. Cat. No. 18356V

Recruitment and Site Products

The items listed below can be used to recruit volunteers or announce site information to taxpayers for the VITA and TCE Programs. These items can be ordered using the Form 2333V, Volunteer Order Form.

- Publication 724, VITA Brochure
- Publication 724SP, Spanish VITA Brochure
- Publication 729, VITA Poster
- Publication 729SP, Spanish VITA Poster
- Publication 1113, TCE Poster
- Publication 1114, TCE Brochure
- Publication 1246, VITA Recruitment Poster
- Publication 3447, VITA Desk Card
- Publication 3676, VITA E-file Poster
- Publication 03602, VITA “Will Prepare/Will Not Prepare” Poster

Request for Articles

The Volunteer Coordinator’s Handbook is a guide for site and publicity coordinators in establishing and managing sites and publicity locations.

It is written for you and about you, offering tips and guidelines on planning, organizing, supervising and promoting the volunteer effort at your sites. The majority of articles are submitted by the Territory Manager and IRS VITA Tax Specialist; however, we invite anyone interested to submit items for consideration to future editions. You can do so by sending articles to your Territory Manager. Here are a few suggestions to keep in mind:

1. Please **do not** send any articles or photos pertaining to a particular area or territory. Only articles of a general nature, offering tips and guidelines, will be used in the Volunteer Coordinator’s Handbook.
2. Keep articles to around 200 words.
3. Territories should forward articles to the Headquarters Office by May 1.

- V** – Volunteering is alive and well
- O** – Our greatest natural resource
- L** – Lend a hand
- U** – Useful Volunteering can expand your horizon
- N** – Needs are met when people care
- T** – There are many ways to become a volunteer
- E** – Even you can become a volunteer
- E** – Everyone has some talent to share
- R** – Recognize the needs of various groups of people
- S** – Special thanks to all volunteers

Suggested Timetable

August

- Recruit volunteers
- Draft news releases, radio spots and other items directed toward recruiting volunteers

September

- Meet with volunteers
- Select sites and determine dates and times

October

- Coordinate training classes with IRS Territory Manager
- Determine schedule of operation for the site

November

- Begin planning publicity for filing season
- Submit orders for materials and tax forms

December/January

- Begin VITA training classes
- Coordinate publicity with IRS Territory Manager
- Publish VITA site locations in the mass media
- Draft other items of publicity

February

- Visit VITA sites
- Collect photos and stories on VITA activity to submit to the IRS coordinator for next year's Volunteer Happenings newsletter
- Collect articles composed of tips and guidelines for next year's Volunteer Coordinator's Handbook

March

- Visit VITA sites

April

- Submit names of candidates for VITA Certificates of Appreciation

May

- Evaluate program
- Distribute certificates/appreciation letters and/or hold volunteer recognition ceremony